THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of

Takeo KAGAMI et al.   Group Art Unit: 3729

Application No.:   10/773,234   Examiner: T. NGUYEN

Filed: February 9, 2004   Docket No.:   118609

For: METHOD FOR FORMING A RESIST PATTERN OF MAGNETIC DEVICE (AS
        AMENDED)

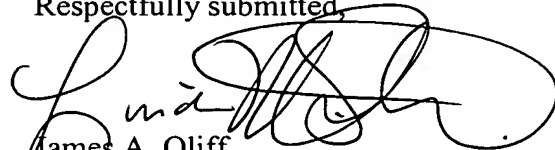## RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In reply to the December 13, 2006 Notice of Non-Compliant Amendment, Applicants

herewith submit an Amendment that includes a listing of all claims. In view of the foregoing,

it is respectfully submitted that this application is in condition for allowance. Favorable

reconsideration and prompt allowance of the application are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,

James A. Oliff
Registration No. 27,075

Linda M. Saltiel
Registration No. 51,122

JAO:KXH

Attachment:
     November 29, 2006 Amendment

Date: January 16, 2007

OLIFF & BERRIDGE, PLC
P.O. Box 19928
Alexandria, Virginia 22320
Telephone: (703) 836-6400

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AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In reply to the August 29, 2006 Office Action, please consider the following:

Amendments to the Specification;

Amendments to the Claims as reflected in the listing of claims; and

Remarks.